

Washington State Homeland Security Section

Information Bulletin

HLS-IB-2007-006

Subject: Professional Membership and Association Dues

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Approved:

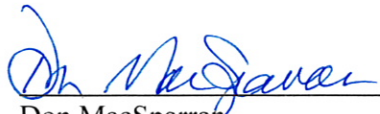

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I. Introduction

The Homeland Security Section of Emergency Management Division (EMD) is providing this information bulletin to assist local governments, state agencies and tribes in properly accounting for professional membership and association dues paid from Homeland Security Grant Program (HSGP) received from the Department of Homeland Security (DHS).

II. Why are Professional Membership and Association Dues that Support Lobbying Not Allowed?

OMB Circular A-87 prohibits the costs of memberships in organizations substantially engaged in lobbying. Lobbying is extensively defined in OMB Circular A-122.

III. Which Professional Membership and Association Dues are Allowed?

The cost of the grantee organization's membership in civic, business, technical, and professional organizations (dues) is allowable for HSGP provided:

- (1) the benefit from the membership is directly related to achieving grant program objectives;
- (2) the expenditure is for agency membership;
- (3) the cost of the membership is reasonably related to the value of the services or benefits received;
- (4) the expenditure is not for membership in organizations substantially engaged in lobbying; and
- (5) it is an M&A expenditure.

For example, unallowable membership includes Washington State Emergency Management Association (WSEMA), National Emergency Management Association (NEMA) and International Association Emergency Managers (IAEM) or Washington Association of Sheriffs and Police Chiefs (WASPC), National Sheriffs' Association (NSA) and International Association of Chiefs of Police (IACP) because of their lobbying activities. Additionally, any membership organization must have a direct connection with terrorism prevention, response, and recovery activities for HSGP funds to be allowable.

IV. References

2 CFR Part 225 Grants and Agreements <http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr;sid=dcf166b3be8634f4116d8c3542751353;rgn=div5;view=text;node=2%3A1.1.2.3.6;idno=2;cc=ecfr> or

OMB Circular A-87 Cost Principles for State, Local, and Indian Tribal Governments http://www.whitehouse.gov/omb/circulars/a087/a87_2004.html Attachment B, Section 28 titled Memberships, Subscriptions, and Professional Activity Costs.

2 CFR Part 230 Grants and Agreements <http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr;sid=dcf166b3be8634f4116d8c3542751353;rgn=div5;view=text;node=2%3A1.1.2.3.8;idno=2;cc=ecfr> or

OMB Circular A-122 Cost Principles for Non-Profit Organizations http://www.whitehouse.gov/omb/circulars/a122/a122_2004.html Section 25, titled Lobbying.

US Treasury, IRS, Internal Revenue Manual, Part 7 Rulings and Agreements 7.25.3.17 Attempting to Influence Legislation Definitions of substantially engaged and substantial legislative action.

DHS Office of Justice Programs Financial Guide 2006, <http://www.ojp.usdoj.gov/finguide06/index.htm> Chapter 16: Unallowable Costs.